

SCHEDULE OF TRANSACTIONS

Wisconsin Department of Revenue

(608) 266-3223 or 266-0064

➤ For use by motor vehicle fuel suppliers, petroleum products carriers and terminal operators.

Company Name	Enter Your FEIN:	Report for Month Ended/Year: CCYYMMDD
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SCHEDULE TYPE (circle only one number per schedule):

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| TD Disbursements from an IRS registered terminal (terminals only) | 10B Gasoline delivered to exempt licensed general aviation fuel dealers/user |
| OD Originating from locations other than IRS registered terminals | 10C Fuel sold tax-exempt to common carriers for urban mass transportation |
| 1F Tax-paid purchases transferred to tax-free terminal storage in Wisconsin | 10E Delivered to customers representing uncollectible motor vehicle fuel taxes |
| 7 Wisconsin tax-paid fuel exported (or sold for export) to state of: _____
(submit Schedule 7 in duplicate) | 10G Undyed diesel fuel sold tax-exempt for use in trains |
| 8 Fuel sold tax-exempt to US Government | 10H Undyed diesel fuel sold tax-exempt for use as heating oil |
| 10A Gasoline delivered to exempt customers for off-road use | 10T Fuel sold tax-exempt for use as heating oil |
| | PD Deliveries (carriers only) |
| | TR Receipts into an IRS registered terminal |

Enter only one product code, mode code, origin, position holder, consignor, carrier, buyer, and destination per schedule

PRODUCT TYPE

See Appendix B of your Wisconsin electronic filing guide for a complete list of fuel types and related product codes that you can report on this schedule. Or see the back of this form for a list of the most frequently used product codes. Write the product code in the space below:

PRODUCT CODE: _____

TRANSPORTATION MODE

MODE CODE: _____

- J Truck
- PL Pipe Line
- R Rail
- S Ship (Great Lake or Ocean Vessel)
- B Barge
- BA Book Adjustment
- ST Stock Transfer
- GS Gas Station Sales
- RT Terminal Removal

ORIGIN:

IRS Terminal ID or State _____

POSITION Holder:

FEIN/SSN _____

CONSIGNER:

FEIN/SSN _____

CARRIER:

FEIN/SSN _____

BUYER/CONSIGNEE:

FEIN/SSN _____

DESTINATION:

IRS Terminal ID or State _____

Bill of Lading		(3) Net Gallons	(4) Gross Gallons	(5) Billed Gallons
(1) Number	(2) Date			
Totals (if supplier and/or carrier, enter gross gallons in Parts 1 and 2 on your MF-002)				

SCHEDULE OF TRANSACTIONS – INSTRUCTIONS

GENERAL INSTRUCTIONS

Motor vehicle fuel suppliers, petroleum products carriers and terminal operators that file reports electronically with the department should use the format indicated by this schedule for entering their transactions in detail.

"Restricted" suppliers and petroleum products shippers must use this schedule to detail gallons reportable on their Wisconsin fuel suppliers monthly summary report (MF-002) for purposes of computing the Wisconsin motor vehicle fuel tax and petroleum inspection fee owed.

A separate schedule must be submitted for each fuel transaction that does not have the same product code, mode code origin, position holder, consignor, carrier, buyer / consignee, and destination.

When completing this schedule, list each fuel transaction on a separate line. Then enter the schedule total on the appropriate line and column on your supplier summary report (MF-002).

If you are a petroleum products carrier only, use this schedule to detail gallons reportable on your Petroleum Products Carrier Report (MF-008).

SCHEDULE TYPES AND DEFINITIONS

Circle only one schedule type on the front of this form.

Sch. TD Terminal Disbursements: Taxable disbursements from an IRS registered terminal and the destination state on the manifest is Wisconsin.

Terminal Disbursements: Nontaxable disbursements from a Wisconsin IRS registered terminal and the destination state on the manifest is a location outside Wisconsin.

Sch. OD Other disbursements or sales for import from locations other than an IRS registered terminal and placed in a delivery truck or transport whose destination on the manifest is Wisconsin.

Sch. 1F Gallons on which Wisconsin tax and/or fees have been paid and delivered to a Wisconsin IRS registered terminal or alcohol-producing plant.

Sch. 7 Exports: Tax-paid gasoline, undyed diesel fuel, or other products sold/delivered for export outside Wisconsin and the destination state on the manifest/invoice is a location outside Wisconsin.

Sch. 8 Sales to US Government: Tax-paid gasoline, undyed diesel fuel, or other products sold/delivered to the US Government or its agencies tax-exempt.

Sch. 10A Nonhighway Use: Tax-paid gasoline sold/delivered to exempt customers in an amount not less than 100 gallons for off-road use.

Sch. 10B General Aviation Fuel Use: Tax-paid gasoline sold/delivered to licensed general aviation fuel dealers/users in an amount not less than 100 gallon for use in aircraft.

Sch. 10C Urban Mass Transit: Tax-paid gasoline and undyed diesel fuel sold/delivered to a common carrier for urban mass transportation in Wisconsin.

Sch. 10E Bad Debts: Tax-paid gasoline and undyed diesel fuel purchased by customers and now represents uncollectible Wisconsin motor vehicle fuel taxes.

Sch. 10G Trains: Tax-paid undyed diesel fuel sold/delivered to exempt customers for use in trains.

Sch. 10H Heating Oil: Tax-paid undyed diesel fuel sold/delivered to exempt customers for use as heating oil.

Sch. 10T Native Americans: Tax-paid gasoline and undyed diesel fuel sold/delivered to a Native American tribal council on a reservation or trust lands in Wisconsin for use in their vehicles.

Sch. PD Petroleum Deliveries: Carrier reporting of each delivery of petroleum products made during the month via Wisconsin highways, pipelines, railroads and waterways.

Sch. TR Terminal Receipts: Nontaxable receipts into an IRS registered terminal.

PRODUCT TYPES (enter one fuel code per schedule)

GASOLINE PRODUCT CODES & FUEL TYPES

(reportable in column 1 on your summary report, MF-002)

065 Gasoline
123 Alcohol
124 Gasohol 10%
241 Ethanol – Alcohol

UNDYED DIESEL FUEL PRODUCT CODES & FUEL TYPES

(reportable in column 2 on your summary report, MF-002)

161 Diesel Undyed #1
167 Diesel Undyed #2

OTHER PRODUCT CODES & FUEL TYPES

(reportable in column 3 on your summary report, MF-002)

073 Kerosene Low Sulfur Dyed
074 Kerosene High Sulfur Dyed
122 Blending Components Other
125 Aviation Gasoline
130 Jet Fuel
145 Kerosene Low Sulfur Undyed
147 Kerosene High Sulfur Undyed
175 Residual Fuel Oil
226 Diesel High Sulfur Dyed
227 Diesel Low Sulfur #2 Dyed
231 Diesel Low Sulfur #1 Dyed

The product codes are subject to change. You will be informed of any needed updates.

TRANSPORTATION MODES (enter one mode code per schedule)

ORIGIN: Enter the nine digit terminal code assigned by the Internal Revenue Service if the origin of the product is an IRS registered terminal.

Or enter the state abbreviation from which the product originated if not from an IRS registered terminal.

POSITION HOLDER: Enter the FEIN or Social Security Number of the position holder or supplier. [Not required on Schedule OD.]

CONSIGNOR: Enter the FEIN or Social Security number of the consignor (person hiring the carrier). [Not required on Schedule OD.]

CARRIER: Enter the FEIN or Social Security Number of the carrier hauling the petroleum product.

BUYER / CONSIGNEE: Enter the FEIN or Social Security Number of the buyer or consignee. [Not required on Schedule OD.]

DESTINATION: Enter the nine digit terminal code assigned by the Internal Revenue Service if the destination of the product is an IRS registered terminal.

Or enter the state abbreviation for which the product is destined if not for an IRS registered terminal.

COLUMN INSTRUCTIONS

Column 1 Enter the bill of lading/manifest number from the document issued at the terminal when product is removed over the rack. If the withdrawal is not from an IRS registered terminal, enter the invoice or ticket number.

Column 2 Enter date the product was shipped (MMDDCCYY).

Column 3 Enter the net gallons disbursed (capacity gallons corrected to 60°F temperature).

Column 4 Enter the gross gallons disbursed (U. S. standard liquid gallons – 231 cubic inches).

Column 5 Enter the number of gallons billed (should equal either net or gross gallons).